

EXHIBIT A-2

The Reduced and Allowed State Tax Claims

In re: W.R. GRACE CO., et al
 OMNIBUS 35 : EXHIBIT A-2 – STATE TAX CLAIMS TO BE REDUCED AND ALLOWED

Creditor Name/ Address	Case Number	Claim Number	Total Claim Dollars*/ Claim Class**	Reduced Amount*/ Claim Class**	Basis Of Objection
1 ARIZONA DEPT OF REVENUE BANKRUPTCY LITIGATION SECTION 1600 W MONROE PHOENIX, AZ 85007	01-01140	17766	\$213,010.36 (P) \$102,609.26 (U)	\$73,047.00 (P) \$0.00 (U)	(P) E-mail correspondence with Arizona Dept of Revenue
2 INDIANA DEPT OF REVENUE BANKRUPTCY SECTION N-240 100 N SENATE AVE INDIANAPOLIS, IN 46204	01-01140	18512	\$69,028.60 (P) \$8,705.75 (U)	\$59,532.78 (P)	(P) Correspondence with Indiana Dept of Revenue
3 NEW JERSEY DIV OF EMPLOYER ACCTS (REF: CC PARTNERS) STATE OF NEW JERSEY PO BOX 077 TRENTON, NJ 08625-0077	01-01140	144	\$89,429.30 (P)	\$160.92 (P)	(P) New Jersey Dept of Treasury Statement dated Nov 23, 2014
Totals:			\$371,468.26 (P) \$111,315.01 (U)	\$132,740.70 (P) \$0.00 (U)	

The classification of the claims set forth herein is the classification asserted on the filed proof of claim. The Debtors include such classification for the purpose of identifying the claim to which the objection applies. The inclusion of the classification shall not constitute an acknowledgement by the Debtors that such classification is correct or appropriate.

* Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

** (A) Administrative (S) Secured (P) Priority (U) Unsecured